

subsecs. (a) and (d) thereof are classified to sections 1642 and 1644, respectively, of this title.

§ 1644. Import duties on articles entering United States or possessions from Virgin Islands

All articles coming into the United States from the Virgin Islands shall be subject to or exempt from duty as provided for in section 1301a¹ of title 19 and subject to internal-revenue taxes as provided for in section 7652(b) of title 26.

(July 22, 1954, ch. 558, §28(d), 68 Stat. 509; Sept. 1, 1954, ch. 1213, title IV, §402(a), 68 Stat. 1140; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

Section 1301a of title 19, referred to in text, was repealed by Pub. L. 87-456, title III, §301(a), May 24, 1962, 76 Stat. 75. See General Headnote 3(a) under section 1202 of Title 19, Customs Duties.

CODIFICATION

Section constitutes subsec. (d) of section 28 of act July 22, 1954. Subsecs. (a) and (c) of section 28 are classified to sections 1642 and 1643, respectively, of this title, and subsec. (b) thereof amended section 3350 of former Title 26, Internal Revenue Code, 1939.

AMENDMENTS

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

1954—Act Sept. 1, 1954, subjected the Virgin Islands to the general provision for importations from insular possessions contained in section 1301a of Title 19, Customs Duties.

EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Sept. 1, 1954, effective on and after the thirtieth day following Sept. 1, 1954, see section 601 of act Sept. 1, 1954, set out as a note under section 1421e of this title.

§ 1645. Remittance of duties, taxes, and fees to be collected in next fiscal year; authorization, prerequisites, amount, etc.

Beginning as soon as the government of the Virgin Islands enacts legislation establishing a fiscal year commencing on October 1 and ending on September 30, the Secretary of the Treasury, prior to the commencement of any fiscal year, shall remit to the government of the Virgin Islands the amount of duties, taxes, and fees which the Governor of the Virgin Islands, with the concurrence of the government comptroller of the Virgin Islands, has estimated will be collected in or derived from the Virgin Islands under the Revised Organic Act of the Virgin Islands [48 U.S.C. 1541 et seq.] during the next fiscal year, except for those sums covered directly upon collection into the treasury of the Virgin Islands. There shall be deducted from or added to the amounts so remitted, as may be appropriate, at the beginning of the fiscal year, the difference between the amount of duties, taxes, and fees actually collected during the prior fiscal year and the amount of such duties, taxes, and fees as estimated and remitted at the beginning of that prior fiscal year, including any deductions which may be required as a result of

the operation of sections 1574a to 1574d¹ of this title.

(Pub. L. 95-348, §4(c)(2), Aug. 18, 1978, 92 Stat. 490.)

REFERENCES IN TEXT

The Revised Organic Act of the Virgin Islands, referred to in text, is act July 22, 1954, ch. 558, 68 Stat. 497, as amended, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 1541 of this title and Tables.

Section 1574d of this title, referred to in text, was repealed by Pub. L. 97-357, title III, §308(g), Oct. 19, 1982, 96 Stat. 1710.

CODIFICATION

Section was not enacted as part of the Revised Organic Act of the Virgin Islands which comprises this chapter.

CHAPTER 13—EASTERN SAMOA

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§ 1661. Islands of Tutuila, Manua, and eastern Samoa

(a) Ceded to and accepted by United States

The cessions by certain chiefs of the islands of Tutuila and Manua and certain other islands of the Samoan group lying between the thirteenth and fifteenth degrees of latitude south of the Equator and between the one hundred and sixty-

¹ See References in Text note below.

¹ See References in Text note below.